

Deepali Mehta

Notification No. 11/2025 dated 27.03.2025: Seeks to bring changes in Rule 164 which is for Procedure and conditions for closure of proceedings under section 128A in respect of demands issued under section 73: The change was brought where the demand was for multiple period. Sub-Rule 4 was amended by inserting the words “related to period mentioned in the said sub-section and”. Thus now if the demand is for multiple period and partially the said demand is covered under the Amnesty and partially not then the applicant can apply for the scheme only when the full payment for the period covered under the scheme is made. This was welcome provision as earlier the scheme was applicable only when the payment was done for the whole demand order covering all the periods. Explanation was inserted for No refund if the said demand is already paid prior to the amendment. “Explanation,- No refund .....